

Form <b>F-66 (IA-2)</b> (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>SHELDON</div> <div>CITY OF <u>SHELDON</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207100800000</div> <div>City Clerk</div> <div>416 9th Street, PO Box 276</div> <div>Sheldon, IA 51201</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		1,477,923		1,477,923	1,488,607
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		1,477,923		1,477,923	1,488,607
Delinquent property taxes		0		0	
TIF revenues		1,878,277		1,878,277	1,982,758
Other city taxes		719,792	0	719,792	723,298
Licenses and permits		15,353	0	15,353	17,338
Use of money and property		98,081	2,076	100,157	115,080
Intergovernmental		1,131,620	0	1,131,620	1,086,024
Charges for fees and service		469,952	1,646,490	2,116,442	2,142,047
Special assessments		35,631	0	35,631	35,600
Miscellaneous		469,670	618,859	1,088,529	1,177,833
Other financing sources		2,967,311	239,000	3,206,311	3,507,206
Total revenues and other sources		9,263,610	2,506,425	11,770,035	12,275,791
Expenditures and Other Financing Uses					
Public safety		986,415	0	986,415	1,159,931
Public works		1,184,089	0	1,184,089	1,318,681
Health and social services		16,500	0	16,500	16,500
Culture and recreation		495,254	0	495,254	593,185
Community and economic development		444,410	0	444,410	481,967
General government		342,417	0	342,417	363,941
Debt service		3,113,168	0	3,113,168	2,781,508
Capital projects		1,651,940	0	1,651,940	1,892,172
Total governmental activities expenditures		8,234,193	0	8,234,193	8,607,885
Business type activities		0	2,275,718	2,275,718	2,364,779
Total ALL expenditures		8,234,193	2,275,718	10,509,911	10,972,664
Other financing uses, including transfers out		2,299,870	800,747	3,100,617	3,401,512
Total ALL expenditures/And other financing uses		10,534,063	3,076,465	13,610,528	14,374,176
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-1,270,453	-570,040	-1,840,493	-2,098,385
Beginning fund balance July 1, 2014		4,165,760	2,161,887	6,327,647	6,327,644
Ending fund balance June 30, 2015		2,895,307	1,591,847	4,487,154	4,229,259
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 1,295,781	Other long-term debt		\$ 0
Revenue debt		\$ 1,302,096	Short-term debt		\$ 0
TIF Revenue debt		\$ 6,240,000			
			General obligation debt limit		\$ 13,362,353
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			09/30/15	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Angela Beckman		→	712	324-4651	
Signature of Mayor or other City official (Name and Title)				Date signed	
				10/8/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015					CITY OF SHELDON						<input type="checkbox"/> GAAP Indicate by entering an <b>X</b> in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	<b>Section A - TAXES</b>											1				
2	<b>Taxes levied on property</b>	916,378	329,070		232,475			1,477,923			1,477,923	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	916,378	329,070		232,475	0		1,477,923		T01	1,477,923	4				
5	Delinquent property taxes							0		T01	0	5				
6	<b>Total property tax</b>	916,378	329,070		232,475	0	0	1,477,923			1,477,923	6				
7	<b>TIF revenues</b>			1,878,277				1,878,277		T01	1,878,277	7				
8	<b>Other city taxes</b>															
8	Utility tax replacement excise taxes	27,002	9,743		4,476			41,221		T15	41,221	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax	114,122						114,122		T19	114,122	13				
14	Other local option taxes	37,403	527,046					564,449		T09	564,449	14				
15	<b>TOTAL OTHER CITY TAXES</b>	178,527	536,789	0	4,476	0	0	719,792	0		719,792	15				
16	<b>Section B - LICENSES AND PERMITS</b>	15,353						15,353		T29	15,353	16				
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17				
18	Interest	1,109	461	1,458	692			3,720	2,076	U20	5,796	18				
19	Rents and royalties	87,113				3,648		90,761		U40	90,761	19				
20	Other miscellaneous use of money and property	3,600						3,600		U20	3,600	20				
21								0			0	21				
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	91,822	461	1,458	692	3,648	0	98,081	2,076		100,157	22				
23												23				
24	<b>Section D - INTERGOVERNMENTAL</b>											24				
25												25				
26	<b>Federal grants and reimbursements</b>											26				
27	Federal grants	362,213						362,213		B89	362,213	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	<b>Total Federal grants and reimbursements</b>	362,213	0	0	0	0	0	362,213	0		362,213	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SHELTON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		539,461					539,461		C46	539,461	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	3,407						3,407		C89	3,407	49				
50	Iowa Department of Transportation					29,969		29,969		C89	29,969	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	43,238	15,759	97,708	11,876			168,581		C89	168,581	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	46,645	555,220	97,708	11,876	29,969	0	741,418	0		741,418	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	6,500						6,500		D89	6,500	64				
65	Township contributions	16,300						16,300		D89	16,300	65				
66	Fire/EMT service							0		D89	0	66				
67	Seizure Fund/Gift Received for Sports Complex		5,189					5,189		D89	5,189	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	22,800	5,189	0	0	0	0	27,989	0		27,989	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	431,658	560,409	97,708	11,876	29,969	0	1,131,620	0		1,131,620	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	926,617	A91	926,617	73				
74	Sewer							0	719,873	A8Ø	719,873	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	31,452						31,452		A81	31,452	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SHELDON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	380						380		A89	380	92
93	Ambulance charges	339,276						339,276		A89	339,276	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges	16,575						16,575		A03	16,575	98
99	Library charges	1,171						1,171		A89	1,171	99
100	Park, recreation, and cultural charges	81,098						81,098		A61	81,098	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	469,952	0	0	0	0	0	469,952	1,646,490		2,116,442	104
105												105
106	Section F - SPECIAL ASSESSMENTS	35,631						35,631		U01	35,631	106
107	Section G - MISCELLANEOUS											107
108	Contributions	21,242						21,242		U99	21,242	108
109	Deposits and sales/fuel tax refunds	7,293						7,293	26,374	U99	33,667	109
110	Sale of property and merchandise	14,618						14,618		U11	14,618	110
111	Fines	9,523						9,523		U30	9,523	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Reimbursements	109,672	20,127			273,610		403,409			403,409	114
115	Miscellaneous	13,568				17		13,585			13,585	115
116	Cafeteria Revenue							0	12,603		12,603	116
117	Self Insurance Revenue							0	579,882		579,882	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	175,916	20,127	0	0	273,627	0	469,670	618,859		1,088,529	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF SHELDON					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,315,237	1,446,856	1,977,443	249,519	307,244	0	6,296,299	2,267,425		8,563,724	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales					105,694		105,694		NR	105,694	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	197,000	749,795		32,428	68,745		1,047,968	239,000		1,286,968	127
128	Internal TIF loans and transfers in			337,439	895,767	580,443		1,813,649			1,813,649	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	197,000	749,795	337,439	928,195	754,882	0	2,967,311	239,000		3,206,311	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,512,237	2,196,651	2,314,882	1,177,714	1,062,126	0	9,263,610	2,506,425		11,770,035	132
133												133
134	Beginning fund balance July 1, 2014	587,755	1,254,270	1,721,675	23,822	578,238		4,165,760	2,161,887		6,327,647	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,099,992	3,450,921	4,036,557	1,201,536	1,640,364	0	13,429,370	4,668,312		18,097,682	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF SHELDON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	454,244	233,273					687,517		E62	687,517	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	12,299	3,250					15,549		E89	15,549	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	85,437	10,010					95,447		E24	95,447	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	148,910	9,623					158,533		E32	158,533	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	23,312	3,636					26,948		E66	26,948	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	2,421						2,421		E32	2,421	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	726,623	259,792	0	0	0	0	986,415			986,415	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SHELDON		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		702,239					702,239		E44	702,239	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	94,730	25,000					119,730		E44	119,730	48
49	Traffic control safety — Current operation		2,202					2,202		E44	2,202	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		8,165					8,165		E44	8,165	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	57,301						57,301		E01	57,301	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction	294,452						294,452		F01	294,452	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	446,483	737,606	0	0	0	0	1,184,089			1,184,089	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF SHELDON							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	16,500						16,500		E32	16,500	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	16,500	0	0	0	0	0	16,500			16,500	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SHELDON						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	137,645	24,014					161,659		E52	161,659	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation	10,508						10,508		E61	10,508	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	48,138	3,969					52,107		E61	52,107	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	90,388	42,214					132,602		E61	132,602	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	22,615	512					23,127		E03	23,127	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	92,071	6,233					98,304		E61	98,304	135				
136	Other culture and recreation	16,947						16,947		E61	16,947	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	418,312	76,942	0	0	0	0	495,254			495,254	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	177,372	81,557	35,811				294,740		E89	294,740	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction		7					7		F50	7	147				
148	Planning and zoning — Current operation	2,335						2,335		E29	2,335	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			147,328				147,328		E89	147,328	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	179,707	81,564	183,139	0	0	0	444,410			444,410	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF SHELDON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	10,020	922					10,942		E29	10,942	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	54,828	23,772					78,600		E23	78,600	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	13,298						13,298		E25	13,298	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	122,849						122,849		E31	122,849	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		116,728					116,728		E89	116,728	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	200,995	141,422	0	0	0	0	342,417			342,417	176
177	<b>Section G — DEBT SERVICE</b>		146,520	1,794,160	1,172,488			3,113,168			3,113,168	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	<b>TOTAL DEBT SERVICE</b>	0	146,520	1,794,160	1,172,488	0	0	3,113,168			3,113,168	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	Sports Complex		518,070					518,070			518,070	184
185	Registrar Fees, Store Front Project			10,599				10,599			10,599	185
186	Crossing Dvlpmt, Streetscape, Hwy 18 Proj.					1,123,271		1,123,271			1,123,271	186
187	<b>Subtotal Regular Capital Projects</b>	0	518,070	10,599	0	1,123,271	0	1,651,940			1,651,940	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	0	0	0			0	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	518,070	10,599	0	1,123,271	0	1,651,940			1,651,940	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	1,988,620	1,961,916	1,987,898	1,172,488	1,123,271	0	8,234,193			8,234,193	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF SHELDON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	<b>Section I — BUSINESS TYPE ACTIVITIES</b>											197
198	Water — Current operation								690,966	E91	690,966	198
199	Purchase of land and equipment								15,800	G91	15,800	199
200	Construction								213,670	F91	213,670	200
201	Sewer and sewage disposal — Current operation								602,655	E80	602,655	201
202	Purchase of land and equipment								30,419	G80	30,419	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF SHELDON						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								204,675		204,675	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246	Self Insurance & Cafeteria Reimbursement								517,533		517,533	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								2,275,718		2,275,718	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,988,620	1,961,916	1,987,898	1,172,488	1,123,271	0	8,234,193	2,275,718		10,509,911	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	132,428	300,048			53,745		486,221	800,747		1,286,968	255
256	Internal TIF loans/repayments and transfers out		337,438	1,476,211				1,813,649			1,813,649	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	132,428	637,486	1,476,211	0	53,745	0	2,299,870	800,747		3,100,617	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	2,121,048	2,599,402	3,464,109	1,172,488	1,177,016	0	10,534,063	3,076,465		13,610,528	259
260												260
261	<b>Ending fund balance June 30, 2015:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>		819,963	572,448	29,048	463,348		1,884,807			1,884,807	264
265	<b>Committed</b>	399,940						399,940			399,940	265
266	<b>Assigned</b>	547,149						547,149			547,149	266
267	<b>Unassigned</b>	31,855	31,556					63,411			63,411	267
268	<b>Total Governmental</b>	978,944	851,519	572,448	29,048	463,348	0	2,895,307			2,895,307	268
269	<b>Proprietary</b>								1,591,847		1,591,847	269
270	<b>Total ending fund balance June 30, 2015</b>	978,944	851,519	572,448	29,048	463,348	0	2,895,307	1,591,847		4,487,154	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	3,099,992	3,450,921	4,036,557	1,201,536	1,640,364	0	13,429,370	4,668,312		18,097,682	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SHELDON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments
Correction.....	M05 \$
Health.....	M32
Highways.....	M44
Transit subsidies.....	M94
Libraries.....	M52
Police protection.....	M62
Sewerage.....	M80
Sanitation.....	M81
All other.....	M89 \$

Purpose	Amount paid to State
Highways.....	L44 \$
All other.....	L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents	
Total salaries and wages paid.....	Z00 \$	1,680,921

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 1,164,362	29U \$	39U \$ 124,266	49U \$	49U \$	49U \$ 1,040,096	49U \$	191 \$ 28,002
2. Sewer utility	19U 309,000	29U	39U 47,000	49U	49U	49U 262,000	49U	189 5,407
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 1,715,000	29U	39U 1,715,000	49U	49U 0	49U	49U	189 78,360
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
9. 2011 CIP	19U 2,575,000	29U	39U 330,000	49U	49U 2,245,000	49U	49U	189 92,185
2013 CIP TIF & GOP CIP	19U 5,215,000	29U	39U 510,000	49U 710,000	49U 3,995,000	49U	49U	189 56,600
11. 07/08 GO CIP	19U 550,000	29U	39U 130,000	49U 420,000	49U	49U	49U	189 19,275
12. AIRPORT LOAN	19U 189,221	29U	39U 23,440	49U 165,781	49U	49U	49U	189 8,988
13. 1.8 M LOST	19U 140,000	29U	39U 140,000	49U	49U	49U 0	49U	189 6,020
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	11,857,583	0	3,019,706	1,295,781	6,240,000	1,302,096	0	294,837

B. Short-term debt

Outstanding as of JULY 1, 2014	61V \$	
	64V \$	
Outstanding as of JUNE 30, 2015		

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	267,247,063	x .05 = \$	13,362,353

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 29,048	\$ 463,348	0	3,994,758	4,487,154

REMARKS

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Continued on next page

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